UNITED STATES KARATE ALLIANCE

BUSHIDO BULLETIN

DECEMBER 1989

ISSUE NO. 1

You hold in your hands the first newsletter from the newly formed United States Karate Alliance. This newsletter will be a regular quarterly mailing to our members. It is our intention that the emblem of the organization, which appears at the top of this newsletter, will become a fixture in the martial arts dojos and at tournaments throughout the United States and beyond.

The new Alliance currently consists of two directors — James H. Hawkes of New Mexico, and Dr. C. David Jordan of Louisiana — both eminently qualified.

Sensei Hawkes is an eighth degree black belt, a former regional director of the United States Karate Association (USKA), Shorin Ryu style head, and member of the Trias International Society. He is the director of the Jim Hawkes karate schools in Albuquerque, N.M., Denver and Estes Park, Colo., and Salt Lake City, Utah. He is a former USKA National Coach of the Year and a four-time New Mexico State Coach of the Year.

In the mid 1950s Sensei Hawkes boxed competitively, twice becoming the Regional Golden Gloves Champion. Subsequently, he was introduced to the martial arts which he has studied for over 30 years. His senseis were the late Jim Kennedy, Ken Funakoshi and the late Grandmaster Robert A. Trias. During his years as a karate competitor, Sensei Hawkes won or placed in more than 250 local, state, regional, national and international tournaments. Black Belt magazine ranked him among the top ten fighters in the country in 1967, 1968 and 1969.

He was the first Amateur Athletic Union (AAU) karate president in New Mexico, the president and founder of the New Mexico Black Belt Association, and the first inductee into the New Mexico Black Belt Hall of Fame.

Sensei Hawkes has worked as a sheriff's deputy with the Bernalillo County Sheriff's Department in New Mexico since 1977. During this time he has taught police defensive tactics to sheriff's deputies, reserve officers, correctional officers and agents from the federal Drug Enforcement Administration. He has also served as a Combative Measures Instructor for the U.S. Air Force at Luke Air Force Base, Arizona.

Sensei Hawkes (l) fighting David Moon in the late 60s.

Sensei Jordan is a seventh degree black belt of Tae Kwon Do, and is the director of the Louisiana Tech Karate Team at Louisiana Tech University in Ruston, Louisiana. He also is an associate professor on the graduate faculty in the university's Department of Health and Physical Education. Sensei Jordan has authored numerous scholarly karate-related articles, many of which have been published in peer-reviewed education journals and many of which have been presented at professional educational or martial arts conventions.

In 1970 Sensei Jordan received his master's degree in health and physical education from Sam Houston State University in Huntsville, Texas. For his master's thesis he developed *A Karate Program for College and University Students*. In 1973 he received his Ph.D. in health and physical education from Texas A&M University in College Station, Texas. His doctoral dissertation was *A Cinematographical Analysis of Selected Karate Arm and Leg Techniques*.

Sensei Jordan began studying martial arts in 1967 in San Antonio, Texas, under the tutelage of Atlee Chittim, who was recognized by Black Belt magazine as one of the founding fathers of karate in the Southwestern United States. He is a former regional director, national points coordinator and Tae Kwon Do style head for the USKA. He was a four-time USKA National Coach of the Year, and a two-time Outstanding Regional Karate Instructor, and a two-time Outstanding Regional Weapons Competitor. He is a member of the Louisiana Black Belt Hall of Fame and he is listed in *Who's Who in American Martial Arts* and in *Masters, Founders*

Sensei Jordan (r) with some of his students

and Leaders of American Martial Arts.

Under the direction of Sensei Hawkes and Sensei Jordan, the United States Karate Alliance will incorporate regional and state directorship positions. Advisory boards are being established to deal with diverse issues such as kobudo, police defensive tactics, public relations, tournament rules and referee councils. Applications for positions on these advisory boards are now being accepted and should be made in writing to Alliance headquarters.

The United States Karate Alliance is open to all styles and all systems of martial arts. The goal of the organization is to establish a national, and eventually an international, network of dojos and individual members all united in martial arts. Through this network, the Alliance will establish ranking standards and provide rank certification, create a national tournament circuit where competitors accumulate points in a national points competition, and disseminate martial arts information through a host of vehicles including workshops, seminars, video tapes and books.

The initial response to the creation of the Alliance, said Sensei Hawkes, "has been beyond our expectations. We have something to offer everyone, and I think people recognize that they will get more value out of their membership dollars. What was helpful in the past, we found, was the commingling of the different styles. We can all learn from each other. That's important. We want to encourage individual martial artists to find ways to enhance their own style, while at the same time remaining true to the principles of their traditional systems."

Sensei Jordan, who also will serve as the Alliance's national points coordinator, said the Alliance has tentatively scheduled its first national tournament and awards banquet for July 1990 in New Orleans. Additional information on nationals will be forthcoming in future newsletters and Alliance mailings.

Sensei Jordan said, "The main benefit of joining a national organization is the unity you have and the recognition you get from a nationally-based organization. Anybody can operate a martial arts school or work out in their own dojo, but without some type of affiliation with a national organization, you are not recognized. It's like a college degree. If you want the achievements of your students to be recognized, then they have to be affiliated."

"Looking toward the future," he said, "you can expect to see a national competition team consisting of our national points champions or our ranking black belts in the Alliance. They will go to major tournaments around the country and represent the Alliance through their competition."

Sensei Jordan also said that the Alliance is currently negotiating with various insurance underwriters to provide some type of liability insurance coverage for dojo owners and tournament promoters, and possibly even provide health and medical coverage for individual members.

"I'm excited about this," Sensei Jordan said. "I think we'll have a definite national following. We have nearly 100 percent backing in our region. I have not received any negative response, period."

Added Sensei Hawkes: "The Alliance is a multi-faceted organization that offers students of the martial arts the opportunity to further their skills, knowledge and understanding. We welcome our members' ideas and suggestions so that we may grow together."

by Rick Nathanson, 3rd dan

Announcements

Several of you have received letters and application forms from an organization calling itself *United States Karate International, Inc.* or *U.S.K.A., Inc.* or *United States Karate International, Inc.* in Florida. You probably noticed that the enclosed application form looked exactly like the application form which we sent to you earlier, except for a name and address change. Please don't confuse us with the above organization — we are the **United States Karate Alliance** — an organization dedicated to providing services to individual members and dojos of all styles of the martial arts.

C. Bruce Heilman Appointed Okinawan Kenpo Style Head and to Kobudo Advisory Board

C. Bruce Heilman was recently appointed as the Okinawan Kenpo Style head and to the United States Karate Alliance Kobudo Advisory Council. Mr. Heilman holds a 7th dan in karate, a 7th dan in kobudo, and a 3rd dan in Ju-Jitsu. He served as the U.S. Representative for Grand Master Seikichi Odo and the Okinawa Kenpo Karate-Kobudo Federation (OKKKF) from 1984 to 1989. He currently serves as the OKKKF Director of International Relations. Mr. Heilman has published numerous books and articles on karate and kobudo. He may be reached at Rt. 61 & Cleveland Ave., Reading, PA 19605.

Sport Psychologist Joins Alliance

We are pleased to announce the appointment of Dr. Robert McGowan as Sport Psychologist and Performance Enhancement Counselor for the United States Karate Alliance. Dr. McGowan received his Ph.D. from the University of Utah and his M.S. and B.A. degrees from Brigham Young University. Dr. McGowan has conducted research and written numerous articles on emotion and performance, including research focusing on karate competitors. Dr. McGowan has agreed to provide consulttation and training to Alliance members in the form of workshops, seminars and tapes. Dr. McGowan anticipates holding a seminar on *Inner Psychic Forces* during the United States Karate Alliance Nationals to be held in New Orleans in July of 1990.

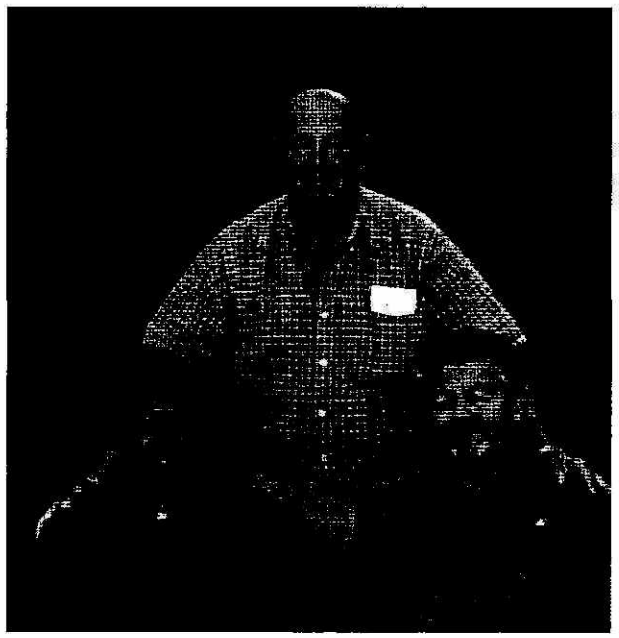
1989 Louisiana State Points Champions

The 1989 Louisiana State Points Champions were recognized at the State Awards ceremony held on October 21, 1989, in conjunction with the Louisiana State Karate Championships. The state rankings were based upon performance in the tournaments sanctioned by the United States Karate Alliance. The Alliance would like to give special thanks to the tournament directors responsible for these awards: Joe Dupaquier, Joel Chandler, James Clark, Danny Gillilard, Kirk Bullock, Johnny Lee, Ben Pryor, Mark Williams, Tim Delaney, Mike Crane, Don LeField, and David Jordan.

Banquet Held to Honor New Mexico State Champions

A banquet was recently held in Albuquerque, New Mexico to honor the New Mexico State Champions. The State Champions were ranked based upon their overall performance at Alliance-sanctioned tournaments held within New Mexico. Sherrie Schneider received the award for *Overall Adult Champion* and Sean Patrick received the award for *Overall Children's Champion*. James H. Hawkes received the award for *New Mexico Coach of the Year* and his team received *New Mexico Team of the Year.*

Jimmy Piazza, Kim Wroblewski, Jim Kimmons, Tim Davies, Darrel McCombs, Lee Kittel, Rick Nathanson, Cathy Davis, Brad Peterson, Jim Hawkes, Michael Izatt, Tommy Godlewski, Naomi Pino, Jack James, Tim VanDenover, Eddie Pino (Deceased) Lonnie Mannie, Cindy C de Baca, Angela Godlewski & Beth Hunter – Albuquerque, NM - Circa July 1986 – Photo Courtesy Mr. Jack James



[L-R] Mr. John Venson, Mr. Phillip Koeppel & Mr. Herb Johnson - PKC Internationals - Indianapolis, IN

"Let us form one body, one heart, and defend to the last warrior our country, our homes, our liberty, and the graves of our fathers" - Tecumseh

Colorado State Director Appointed

Kashia Godlewski was recently appointed as the United States Karate Alliance Colorado State Director. Ms. Godlewski holds a 4th degree black belt in Shorin-Ryu and operates a school in Denver, Colorado. She is a former United States Karate Association points champion in kumite and kata and is a former U.S.K.A. Grand Nationals Kumite Grand Champion. Colorado Alliance members are welcome to contact Ms. Godlewski at 14159 East Kentucky Place, No. 108, Aurora, Colorado 80012 (303) 745-1227 or (303) 341-7612.

Arizona State Director Appointed

Mike Wall has been selected as the United States Karate Alliance Arizona State Director. Mr. Wall holds a 5th degree black belt in Shuri-Ryu and owns a school in Phoenix, Arizona. Mr. Wall and his school have been ranked nationally by the United States Karate Association for 1987-1989. In 1988, Mr. Wall took first place in the kumite heavyweight division at the United States Karate Association World Championships. Arizona members are welcome to contact Mr. Wall at 13831 N. 32nd, Phoenix, Arizona 85032, (602) 867-9204.

School Owners

If you have not received our recent letter to school owners explaining our programs and benefits available to members who affiliate their schools with the United States Karate Alliance, please contact us and we will be more than happy to mail you one. At the March 1990 seminar, we will be presenting a program on the legal and business aspects of a martial arts school.

United States Karate Alliance Patches

United States Karate Alliance patches will be available for sale by January 5, 1990. The design is the logo which appears at the top of this letterhead. Shields are frequently used in athletic organizations, such as the AAU. A shield patch was specifically used in our logo design because the martial arts are primarily to be used as a means of self-defense and the shield is a defensive apparatus. In addition, because the Alliance represents martial artists throughout the United States, we are using the colors red, white, and blue within our patch and the stars and stripes. Patches may be purchased either from your instructor if your school is affiliated with the Alliance or directly from headquarters. The patch will cost $5.00 and is fully embroidered. The Alliance patch should be worn on the left-hand side of your martial arts uniform and centered in the chest area. School owners should contact Alliance headquarters for information on resale of the patch to their students.

United States Karate Alliance Certificates

United States Karate Alliance rank certificates will be mailed to members of the Alliance in January of 1990. We apologize for the delay, however, since we are a new organization, we have had to design and manufacture the certificates. The certificate will contain your name, style, and rank and is provided to you as part of your membership fee. The certificate has been designed by Marita Brookley. Ms. Brookley is an artist in Albuquerque, New Mexico, and recently obtained her Masters of Arts from the University of New Mexico.

National Points Competition Deadline Extended

Members interested in competing in the 1990 National Points Competition have until January 31, 1990 to turn in late point forms from any sanctioned Alliance tournament. In addition, we will honor any points you have received from a United States Karate Association tournament. Beginning January 1, 1990, only tournaments sanctioned by the Alliance will be tabulated in the United States Karate Alliance national point rankings.

Special Thanks

The United States Karate Alliance is a successful organization because of all the work and time individuals have devoted to it. The Alliance would like to give special thanks to the following people: Tommy Godlewski for all of his expertise and assistance in our printing needs; Lee Kittell for his work on designing the Alliance patch; Marita Brookley for her work on designing the Alliance patch and the rank certificates; Rick Nathanson for writing our feature article in the newsletter; Jack James and Darrell McCombs for computerizing the Alliance; and all of you who have shown you believe in a community of the martial arts by joining our organization. Without you, all of this wouldn't be possible. *Thank you.*

Articles and Announcements for the Bushido Bulletin

If you would like to submit announcements or articles to be published in the March 1990 Bushido Bulletin, please send the information to Alliance Headquarters before February 15, 1990.

Upcoming Seminars

December 16, 1989 — Mr. Mike Izatt will be conducting a seminar in Albuquerque, New Mexico on kata. Mr. Izatt holds a 4th degree black belt in Shuri-ryu and is a member of the elite Trias International Society. He is a former United States Karate Association point triple crown champion and has won numerous Grand Championships in both kata and kumite. For more information contact the United States Karate Alliance. Alliance members will receive a discount on the seminar fees.

February 17, 1990 — Heilman Karate-Kobudo Seminar, by Kyoshi C. Bruce Heilman. Contact Sensei Heilman, Heilman Karate Academy, Rt. 61 & Cleveland Avenue, Reading, PA 19605

March 23, 24, and 25, 1990 — The United States Karate Alliance annual seminar will be held in Albuquerque, New Mexico. The seminar will be a three-day event. Information will be forthcoming on the topics and senseis for the seminars. Alliance members will receive a discount on the seminar fees. Three-day or single-day packages will be available.

April 14, 1990 — Heilman Karate-Kobudo Seminar, by Kyoshi C. Bruce Heilman. Contact Sensei Hoover, Hoover Martial Arts, R.D. #1, Box 261C, Roaring Spring, Pa. 16673

May 19, 1990 — Heilman Karate-Kobudo Seminar, by Kyoshi C. Bruce Heilman. Contact Renshi Mike Kriegisch, Kriegisch Martial Arts, 2 Erie Avenue, St. Marys, Pa. 15857

August 4, 1990 — Heilman Karate—Kobudo Seminar, by Kyoshi C. Bruce Heilman. Contact Renshi Mike Kriegisch, Kriegisch Martial Arts, 2 Erie Avenue, St. Marys, Pa. 15857

September 15, 1990 — Heilman Karate-Kobudo Seminar, by Kyoshi C. Bruce Heilman. Contact Sensei Heilman, Heilman Karate Academy, Rt. 61 & Cleveland Avenue, Reading, Pa. 19605

October 20, 1990 — Heilman Karate-Kobudo Seminar, by Kyoshi C. Bruce Heilman. Contact Sensei Doug Hoover, Hoover Martial Arts, R.D. #1, Box 261C, Roaring Spring, Pa. 16673

November 10, 1990 — Heilman Karate-Kobudo Seminar, by Kyoshi C. Bruce Heilman. Contact Renshi Mike Kriegisch, Kriegisch Martial Arts, 2 Erie Avenue, St. Marys, Pa. 15857

1990 Tournament Schedule

January 13, 1990
Phoenix, Arizona
Minimum Point
Please contact Tournament Director Milt Calandar for more information at (602) 897-8401

January 20, 1990
Battle of the Champions
Mandeville, Louisiana (across the lake from New Orleans)
Maximum Point
Tournament Director Joe Dupaquier

February 2, 1990
Rapides Karate Invitational
Forest Hill, Louisiana
Maximum Point
Tournament Director George Johnson

February 17, 1990
Albuquerque, New Mexico
Minimum Point
Tournament Director Gary Purdue

February 17, 1990
SKC Karate Championships
Monroe, Louisiana
Maximum Point
Tournament Director Don LeField

March 17, 1990
U.S. Regional Championships
Ruston, Louisiana
Maximum Point
Tournament Director Dr. David Jordan

March 31, 1990
Northwest Tae Kwon Do
5th Annual Championships
Open to all styles
Maximum Point
Cash Prizes to Adult Black & Brown Belt Grand Champions
Children's Grand Championships
Santa Fe, New Mexico
Tournament Director Sherrie Schneider

April 7, 1990
Southwest Regional Championships
Albuquerque, New Mexico
Maximum Point
Tournament Director James H. Hawkes

April 21, 1990
Albuquerque, New Mexico
Minimum Point
Tournament Director Gary Purdue

April, 1990
Shaolin Classic Open Championships
Shreveport, Louisiana
Maximum Point
Tournament Director Johnny Lee
Information forthcoming on date

April, 1990 (tent.)
Red Diamond Bayou Classic
Leesville, Louisiana
Maximum Point
Tournament Director Mike Crane

May 12, 1990
Albuquerque, New Mexico
Minimum Point
For more information contact Tournament Director Gerry Herrera (505) 345-5797 or (505) 892-5242

May, 1990
Arkansas State Championships
Eldorado, Arkansas
Maximum Point
Tournament Director Mark Clark

June, 1990
Keichu Open Karate Championships
Alexandria, Louisiana
Maximum Point
Tournament Director Mark Williams and Tim Delaney

July, 1990
United States Karate Alliance Nationals
Double Maximum Point
New Orleans, Louisiana
Tournament Director Dr. David Jordan and James H. Hawkes

This is a list of upcoming United States Karate Alliance sanctioned tournaments. These tournaments are definitely scheduled, unless otherwise indicated. You may obtain more information concerning the location of the tournaments by contacting the United States Karate Alliance at P.O. Box 8643, Albuquerque, New Mexico 87198 or (505) 831-6202. This list will be updated on a monthly basis and sent to school owners.

Tournament Review

Four tournaments were recently held that were sanctioned by the United States Karate Alliance. A wide variety of styles from Kung Fu to Tae Kwon Do to Shotokan are represented at tournaments sanctioned by the Alliance. Good sportsmanship, safe contact, and good competition are always elements of Alliance tournaments. The number of competitors is based on a count of the individual competitors, not where each entry in a division counts as a competitor.

The Louisiana State Championships were held on October 21, 1989, in Ruston, Louisiana. This championship is held each year by Dr. David Jordan and is always a well-run and exciting event. Dr. Jordan reports 250 competitors attended the championships. For the second year in a row, Joe Dupaquier won both the Kata and Kumite Championships.

The New Mexico Veterans Day Karate Open was held on November 11, 1989, in Albuquerque, New Mexico. Gerry Herrera, owner and chief instructor of North Valley Tae Kwon Do, was the tournament promoter. There were approximately 160 competitors. All of the children competitors received individual ribbons, so each child left with a smile and a prize. Tim Shunta of Ultimate Tae Kwon Do was the Kumite Grand Champion. Cathy Davis won the black belt kata championship. The team championship was won by Ultimate Tae Kwon Do.

The ARK-LA-TEX Championships were held in Bossier City, Louisiana by James Clark, on November 11, 1989. This tournament attracted 225 competitors. David Wientjas was the Kumite Grand Champion and Joe Dupaquier was the Kata Grand Champion.

The New Mexico State Karate Championships were held on November 18, 1989, in Albuquerque, New Mexico. Gary Purdue holds the New Mexico Karate Championships annually and reports that he had 180 competitors this year. Darrell McCombs was the Grand Champion in Kumite and Sherrie Schneider won the Kata Grand Championship. The Jim Hawkes Karate Team won the men's team competition. This tournament also had a division for women's team fighting, which was won by the Jim Hawkes Karate Women's Team.

If you would like your tournament results published in the Bushido Bulletin, please send us information about your tournament. The next Bushido Bulletin will be published in March, 1990.

School of the Quarter

Milt Calander (1st l from center) and some of his students.

The featured school of this quarter is the All-American Judo and Karate Academy owned by Milt Calandar. Mr. Calandar holds a 5th degree black belt in Shuri-ryu and is a member of the Trias International Society. He has been in the martial arts for 20 years and was a student of the late Grandmaster Robert A. Trias for 17 years.

The All-American Judo and Karate Academy opened in December of 1983 in Mesa, Arizona. Mr. Calandar teaches classes Monday through Saturday to approximately 100 students. The Academy has accumulated numerous national titles over the last six years with the help from its staff of Black Belt Instructors: Cindy Rondberg, Mark Nilsen, and Greg Holmes. The entire staff have all placed in past national tournaments and point standings.

The school has 1500 square feet of space with 1000 feet of padded deck, suitable for throwing techniques. Students at the Academy are trained in throwing, choking, pinning, and joint locking, as well as kicking and striking techniques.

Mr. Calandar's students range in age from 5 to 50. He teaches a program to 5 and 6 year olds once a week called the Pee Wee program. He also has a beginning and advanced Junior program for ages 7-12. Mr. Calandar states that his students are "very much like my own children and they've become my friends. We have a great time sparring, joking and interacting. Kids today impress me with all of their activities and interests".

Mr. Calandar's emphasis in his adult classes rotate throughout the year in different areas including: weapons, breath forms, self defense, kata, sparring, energy balancing, and Judo. He also hopes to add Kendo soon to his program.

Mr. Calandar is 40, married, has two sons, and has been in the martial arts since 1969.

The Holistic Martial Artist

Dental Trauma

by Valerie A. Wroblewski, D.D.S.

There is evidence in current dental literature that traumatic injuries to the teeth and supporting structures are on the increase. This increase in oral trauma, especially involving children, has accompanied the current increased emphasis on physical fitness and organized athletics.

Dental injuries can involve the teeth and/or surrounding soft tissue and bony supporting structures and may also include facial lacerations (cuts) of some magnitude. Additionally, depending on the amount of traumatic force applied to the facial area, hidden facial fractures, dislocated jaws, or other associated injuries may be present. Front teeth usually bear the brunt of accidental injuries. Individual teeth may be displaced, partially or totally dislodged, or impacted (pushed inward).

If a dental emergency does occur, the following list provides some general guidelines for the patient to follow.

Knocked Out Tooth

★ When the tooth is found, handle it by the crown (top part) only. If the tooth is dirty, rinse it gently in tap water. **DO NOT** rub it to remove dirt.

★ Try to replace it in the socket and bite down on gauze or a moist tea bag to keep in place.

★ If the tooth cannot be replaced in the socket, *quickly* place it in a cup of warm, mild, salt water, patient's saliva, or milk.

★ See your dentist **IMMEDIATELY** - 90% of teeth replanted within 30 minutes show almost no subsequent root damage and have the best prognosis.

Broken Tooth

★ Gently clean dirt or debris from the injured area with warm water. Place cold compresses on the face in the injured area to minimize swelling.

★ See your dentist **IMMEDIATELY**.

Bitten Tongue or Lip

★ Apply direct pressure to the bleeding area with a clean cloth. If swelling is present, apply cold compresses.

★ Immobilize jaw by any means (handkerchief, necktie, towel).

★ If swelling is present, apply cold compresses.

★ Call your dentist immediately or go to a hospital emergency room. (Note: Even if you go to an emergency room, your dentist should still be notified as soon as possible)

A large percentage of mild to moderate dental sports-related injuries can be avoided by the use of an intraoral mouthguard. There are several types available at most sporting goods stores, however, for superior fit and quality, an intraoral mouthprotector should be custom made and fitted by a dentist. This type of soft acrylic mouthprotector offers greater retention and a more comfortable fit, thus reducing breathing obstruction and chance of accidental dislodgement. The procedure usually consists of two short appointments, 2 to 3 days apart. The expected life span of the mouthprotector depends on the frequency of use, home care, and individual habits (such as chewing on guard while in place) and should be evaluated on an individual basis.

With today's lifestyles, traumatic injuries of teeth and surrounding structures are a common event. Trauma cases should be followed by your dentist routinely for several years to monitor the occurrence of certain delayed reactions, such as root resorption (dissolving) or pulpal (nerve) death. In the vast majority of cases, a thorough examination, good planning, and careful treatment can assure that the traumatized teeth can be retained and restored permitting patients to maintain normal dental health for as long as possible.

(Dr. Wroblewski received her D.D.S. in 1984 from Baylor Dental College in Dallas, Texas. She practices in Albuquerque, New Mexico and has treated several martial arts-related injuries to the mouth and teeth.)

The Dojo Business Guide

by Catherine F. Davis

When you first opened your martial arts school, you were probably concerned mainly with the joys and headaches of teaching, earning enough money to at least pay your expenses, and providing a good learning environment for your students. However, as your business grew, probably so did your awareness of the legal and economic problems of operating a school. This column will be a regular feature and will discuss the many problems and issues that arise in the operation of a martial arts school. One thing which must be remembered when reading these articles is that laws and licensing vary from state to state. In order to fully evaluate your business, you should consult an attorney and accountant in your state.

One of the first questions that should be addressed is under what type of legal entity do you plan to operate your school. This is important for both tax and liability reasons. Perhaps the most common form of ownership of a martial arts school is the sole proprietorship. This is also the easiest form under which to operate, but not necessarily the best. Most cities require that you obtain a license to operate your business. These laws vary from state to state. A phone call to your local state taxation department and/or licensing and revenue department should provide you with the necessary information.

As a sole proprietor, the income and expenses from your school should be reported on a Schedule C with your annual federal income tax return. An accountant will be able to answer your questions regarding deductible expenses, however, a few key points will be made here. You should keep receipts for all your expenses for your school for the year. The I.R.S. may also determine that your karate school is really a hobby and your losses may be subject to limitations.

The biggest drawback to operating as a sole proprietorship is the liability involved. If you are operating your business as a sole proprietorship and are sued, any judgment is against you personally. This judgment may then be attached to any real property you own. Most states also provide for the issuance of a writ of execution and writ of garnishment on a judgment. Therefore, if you operate as a sole proprietor and a judgment is obtained against you, your property and wages may be attached to pay that judgment.

(Catherine Davis is an attorney with the law firm of Fairfield, Farrow, Hunt, Reecer & Strotz, P.C.. She is the legal counsel for the United States Karate Alliance. Her practice is primarily in real estate and business law. She is currently completing her Masters of Business Administration.)

United States Karate Alliance
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